

DECLARATION AND POWER OF ATTORNEY

Each below-named inventor hereby declares and says that:

My residence, post office address and citizenship are as stated below beneath my name; I verily believe I am the original, first and sole inventor (if only one name is listed below) or a joint inventor (if plural inventors are named below) of the invention entitled:

CELLULOSE ESTER FILM AND ITS MANUFACTURING METHOD

which is described and claimed in the attached application, or Serial No. _____ filed _____ as amended to date; I have reviewed and understand the contents of the specification and claims with all the abovementioned amendments thereto, if any; I acknowledge my duty to disclose information of which I am aware which is material to the examination of this application in accordance with 37 CFR 1.56.

I claim the foreign priority benefits under 35 U.S.C. 119 of foreign application(s) for patent or inventor's certificate(s), filed less than 12 months prior to the filing of the application as follows:

COUNTRY
JAPAN

APPLICATION NO.
036779/2001

FILING DATE
February 14, 2001

Continued on page 2

BIERMAN, MUSERLIAN and LUCAS LLP, Customer No. 20311, Reg. No. 18,818; JORDAN B. BIERMAN, Reg. No. 18,629; CHARLES A. MUSERLIAN, Reg. No. 19,683; and DONALD C. LUCAS, Reg. No. 31,275 all of 600 Third Avenue, New York, New York 10016, Telephone (212) 661-8000, are hereby appointed my attorneys, with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith, with the understanding that they represent my assignee, if any.

It is declared by undersigned that all statements made herein of undersigned's own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under 18 U.S. Code 1001, and that such willful false statements may jeopardize the validity of this application or any patent issuing thereon.

| INVENTOR; SIGNATURE | DATE | RESIDENCE AND POST OFFICE ADDRESS |
|-----------------------------------|---------------------------------|--|
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